

Latin American Women's Aid Refuge
(Company Limited by Guarantee)

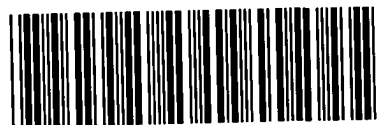
Report and Accounts

for the year ended
31 March 2019

Registered Charity Number: 299975
(Charity Registered in England & Wales)

Registered Company Number: 02261724
(Company Registered in England & Wales)

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10/10/2019

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COMPANIES HOUSE

Reference and Administrative Details

Trustees	Gabriela Quevedo	Chair
	Yara Rodrigues Fowler	
	Stefania Alvarez	
	Laura Lopez Pulido	
	Jillian Fitzgerald-Palacios	
	Patricia Bonifaz	Treasurer
	Leticia Roldan	

Registered Office	The Print House 18 Ashwin Street, London E8 3DL
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Registered Company Number	2261724
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Registered Charity Number	299975
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Auditor	Knox Cropper LLP 65 Leadenhall Street London EC3A 2AD
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Bankers	Unity Trust Bank plc Nine Brindeyplace, Birmingham B1 2HB
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Latin American Women's Aid Refuge

Trustees' Report for the year ended 31st March 2019

The trustees who are also directors of the charitable company for the purposes of the Companies Act 2006 present their combined director's report and Report of the Trustees, as required by company law, together with the financial statements of the Latin American Women's Aid Refuge for the year ended 31st March 2019. The trustees have adopted the provisions of Accounting and Reporting by Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1st January 2015).

Objectives

"Latin American Women's Aid Refuge (LAWA) support Latin American and other Black Minority Ethnic (BME) women and their children experiencing gender violence to start a new life and play a fuller role in the community through tailored advice, advocacy, outreach and refuge services. We promote women's independence and autonomy, as well as a non-violent environment for women and their children".

Organisation

The charity is managed by the trustees who meet every eight weeks and take all major decisions regarding the management and policy of the charity.

Aims, principal activities and review

LAWA is a dedicated BME led specialist women's organization, that has 32 years expert experience in supporting Latin American and other Spanish and Portuguese speaking (LASP) BME women and children who are experiencing gender violence (GV) to break free from abuse and improve their lives. It is our main goal to enable our beneficiaries' social, economic and personal empowerment, promoting women's independence and autonomy, as well as non-violent environment for women and their children to thrive.

LAWA was set up to women and their children who, through physical, emotional and/or sexual abuse, have lost the safety of their homes. However apart from providing emergency accommodation, we also encourage our clients to start a new life and facilitate their integration into the wider UK society through tailored advice services, advocacy, and culturally sensitive counseling.

Since 1987 LAWA has been running the only women's refuge led by and for Latin American women and children in the UK and Europe and an advice centre with various comprehensive services offering effective support in addressing harmful practices such as domestic violence (DV), sexual abuse and trafficking. We have recently opened a second refuge (see below).

All services are facilitated in our client's own language, in women-only safe spaces. They are conceived in the framework of a rights-based strategy and

through a holistic and multi-agency response refers to other vital statutory and voluntary support agencies, hence resulting in lasting impact.

Through our intersectional approach LAWA offers a locally and nationally unique life-saving and life-changing service to the substantial UK Latin American community in their native languages.

Through publicity and seminars we raise awareness about the Latin American community in the UK and on how violence against women affects our community in particular. Since 2007, we have also opened our services to women from other BME backgrounds, in particular from Islington.

Statement of activities

As a registered charity, the public benefits of our work are directly related to our aims, which seek to improve the lives of women and children from the communities we work with by reducing the impact of domestic violence upon them. Our advice, advocacy and preventative work provides direct benefit to both the recipients of our services and the general public by contributing positively to a better society. We seek to provide women and children escaping domestic violence with a place of safety and in so doing, we positively contribute to the reduction of homelessness. Our services are free and open to the sector of the public who we exist to help. We plan to introduce an annual audit of our charitable activities as well as consider how to promote public benefit on an ongoing basis.

The trustees confirm that they have referred to the Charity Commission's general guidance on Public Benefit when reviewing and shaping the charity's aims and objectives for the year and when planning future activities. The charity works to ensure that its projects are inclusive, accessible and responsive to the needs of its beneficiaries.

We operate to capacity and our services are always oversubscribed, delivering quality, nationally unique and internationally recognised service, always achieving high performance results in our external reviews. We are also active members of both Women's Aid and Imkaan and have affiliations with many vital networks working towards achieving equality for Latin American women and their children.

LAWA's services – Overview of current delivery, gaps and emerging needs

We have developed our services to ensure that they are sustainable and cost-effective. Our aim is to remain creative and take every learning opportunity in order to improve and strengthen our service and secure their future. We have gone through a strategic development journey to locate our services and monitor our work within a rights based framework. Many of the achievements of the last year were based aims derived from this framework. Our two main operational objectives remain as follows:

Latin American Women's Aid Refuge

Trustees' Report for the year ended 31st March 2019

- I. Provide holistic and appropriate services in order to prevent and combat Violence against women and girls -Gender Based Violence against Latin American and other BME women and children in the UK
- II. Provide holistic and appropriate services in order to support the social, economic and personal empowerment of Latin American and BME women and children in the UK

Within this framework, we currently offer the following services:

- Latin American Women's Refuges (two refuges), which comprises:
 - ✓ Tailor support - Advice & Advocacy support
 - ✓ Children and Young People Support project
- Advice & Information Centre which comprises:
 - ✓ Advice Centre & Outreach Project
 - ✓ Samira Outreach Project
 - ✓ Family Outreach Support Project
 - ✓ Counselling program
 - ✓ Volunteer program
 - ✓ Empowerment program

Impact

LAWA has a centralized data based that records the number of direct beneficiaries supported (Approx. 1,200 per year) as well as number of interventions and support outcomes.

Rather than only offering crisis intervention and sign posting support, we ensure that we provide meaningful, personalised, empowering support throughout a survivors journey, e.g. by accompanying beneficiaries to key meetings and appointments (such as housing appointments, court cases, etc.) and advocating on their behalf, while also up skilling them (e.g. through language courses and making them aware of their rights and entitlements) and building their confidence so that they can gradually tackle these independently. We have learnt that meticulous planning, on-going beneficiary consultation and involvement forming trustful non-judgmental relationships must always be part of our project delivery. Hence our services are informed by the needs of our beneficiaries, making them more effective.

The high proven impact of our work can be summarized with the following data from our last user consultation:

- 98% of LAWA's residents reported that they improved their overall wellbeing because of our support,
- 83% did not return to abusive partners, saving lives and costs related to re-victimization,
- 73% were employed upon exiting our refuge significantly increasing their independence,
- 85% of our advice users over the past year stated that they wouldn't have been able to exit their violent relationships had it not been for LAWA's support,

- 65% reported that they had not felt confident to approach mainstream services prior to accessing LAWA support.

Research has consistently shown that refuge/housing is a key resource enabling women to end violence from partners and ex-partners (sources: DAHA, Facts on Domestic violence 2017). Through our holistic Refuge provision and timely planned move-on support, we successfully resolve homelessness issues that many of our beneficiaries face when trying to move-on. DV, poor accommodation and incoherent housing policies are key drivers of homelessness among BME women. Our approach to tackling these key drivers has proven critical to improving living standards, addressing poverty and inequality amongst BME women and their communities.

We furthermore apply an effective multi-agency approach and work in strong partnership with a number of agencies across and outside London and over the past two years LAWA has worked with 69 statutory and 53 voluntary organisations, the majority of which had no previous knowledge of how to work with LASP BME women and recognised the value of our interventions.

Added Value and Key Achievements

The importance of services like LAWA to our communities cannot be emphasized enough. In spite of an extremely challenging context, in this period LAWA achieved important milestones crucial to the long term sustainability of the charity:

- Through our partnership with Family Mosaic/Peabody housing association, and with the support of BLF and other donors LAWA have opened up a second refuge, which is now fully operational. This has meant we can support more women and children in need of accommodation.
- Ongoing funding from Henry Smith, BBC Children in Need, Islington council, has helped us to continue sustaining and diversifying a variety of services
- We have joined a consortium of BME women's organisations, strengthening our relationships within the sector. This has proved successful in:
 - Providing critical support to establish the Women against Homelessness and Abuse (WAHA) project, in partnership with London Black Women's Project, Asha, Ashiana and Claudia Jones (supported by Trust for London)
 - Enabling the setup of a new North-South partnership alongside London Black Women's Project and the Angelou Centre to provide casework support to BME women and girls subjected to sexual harassment across the North and South of England (supported by the Justice and Equality (ROSA) fund).
- We have widened our income base through securing new funding from trusts and foundations (e.g. Lloyds Bank Foundation, City Bridge Trust) and through the launch of a private giving scheme called the 'Empowering Fund', to grow our community of donors.
- Over the last two years LAWA's advice project alone has maintain the work

Latin American Women's Aid Refuge

Trustees' Report for the year ended 31st March 2019

with 85 statutory and 53 voluntary organisations, the majority of which had no previous knowledge on how to work with women from our community. Including:

- the 'chavitas' programme with young women in schools
- our 'change-makers' programme, an intersectional, intergenerational feminist space for Latin Americans and BME women to learn and grow together

Financial Review

Total income increased over 30% from £489k in 2018 to £657k in 2019. The increase is due primarily to the opening of a new refuge which has doubled the capacity that was offered in the previous year, and also an increase in grant funding. Of this income £356k was restricted (2018: £285k) and the remaining £301k (2018: £204k) was unrestricted. Total expenditure during the year amounted to £464k compared to £336k in 2018. This increase was due to the additional costs incurred in running a second refuge and an increase in staff costs to support this new venture.

A summary of the financial activities for the year is given on page 11 of the financial statements.

Plans for the Future

We will continue to focus on building long-term sustainability. Ending VAWG organisations face a very harsh environment in the UK: public sector cuts and shrinking space for grant / charitable funding continue. According to the last Imkaan report (2018) at least 3 of the largest children's charities have incomes in excess of £150M, whereas the largest independent women's ending VAWG charity in England has a turnover of £13M per annum. For Imkaan members and other BME ending VAWG organisations, the difference is even starker. In the financial year ending March 2017 (most recently published accounts), only 1 of the organisations reviewed has a turnover which exceeds £1M per annum (Imkaan, 2018: from survival to sustainability)

Although some new funding opportunities are appearing, it is still unclear what role they will play in LAWA's future. Our strategic choice continues to be to focus our organizational resources in building up our refuge provision, re-organizing all projects around the needs and services that could add value to our refuge provision. We are also building relationships across the sector to improve our funding bids and share knowledge.

Structure, Governance and Management

Governing Document

The Latin American Women's Aid Refuge (LAWA) ('the charity') is a charitable company limited by guarantee ('the company'), incorporated on 25 May 1988, and a registered charity incorporated on 13th September 1988. The company

was established under a Memorandum of Association, amended on 14th March 1997, which established the objects and powers of the company and is governed under its Articles of Association. The directors of the company are also charity trustees for purposes of charity law and are known as the Board of Trustees.

Induction and Training of new Trustees

Prior to the appointment of new trustees, potential candidates are informally interviewed by the Chair and if considered appropriate they are invited to attend a meeting of the trustees as observers. If the existing trustees consider a candidate to be suitable an invitation to act as a trustee would be made.

Risk management and reserves policy

The trustees have given consideration to the risks faced by the charity and the main risk has been identified as the short- and mid-term nature of the various charitable grants which are received and which are vital for the financial sustainability of the charity.

In view of this risk, the trustees are aiming to build up the reserves, through the raising of unrestricted funds, to a level that would provide some security to cover periods when there is a shortfall in the receipt of charitable grants. In addition, taking into account the recent opening of a new refuge, also not commissioned by any local authority the trustees have decided to build even more the level of reserves.

The amount held on reserves at 31st March 2019 was £474,319 of which restricted reserves was £64,809 and unrestricted reserves amounted to £409,510. Due to the current national situation of cuts in public funding, the board believed to be reasonable to have six months or more running costs, which is estimated to be around £232,000.

Statement of Trustees Responsibilities

The trustees (who are also directors of Latin American Women's Aid Refuge for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

Latin American Women's Aid Refuge

Trustees' Report for the year ended 31st March 2019

- a) select suitable accounting policies and then apply them consistently;
- b) observe the methods and principles in the Charities SORP;
- c) make judgments and estimates that are reasonable and prudent;
- d) state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- e) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

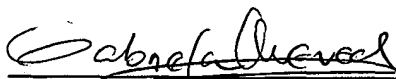
The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

This report, which has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006, relating to small companies.

Approved by order of the Board of Trustees on 23/07/2019 and signed on its behalf by:



Gabriela Quevedo- Trustee

Report of the Independent Auditors to the Members of Latin American Women's Aid Refuge (Registered Number:02261724)

Opinion

We have audited the financial statements of Latin American Women's Aid Refuge (the 'charitable company') for the year ended 31 March 2019 on pages eleven to twenty two. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2019 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements

Report of the Independent Auditors to the Members of Latin American Women's Aid Refuge (Registered Number:02261724)

- are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees

As explained more fully in the Statement of Trustees Responsibilities set out on page seven, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Kevin Lally

Kevin Lally (Senior Statutory Auditor)
for and on behalf of Knox Cropper LLP
65 Leadenhall Street
London
EC3A 2AD

Date: 5th September 2019

Latin American Women's Aid Refuge
Statement of financial activities (incorporating an income and expenditure account)

For the year ended 31 March 2019

		Unrestricted £	Restricted £	2019 Total £	Unrestricted £	Restricted £	2018 Total £
Income from:							
Donations and legacies	2	10,107	-	10,107	29,297	-	29,297
Charitable activities							
Emergency accomodation and support	3	291,198	113,905	405,103	174,708	66,318	241,026
Advice and Information	3	-	241,743	241,743	-	218,790	218,790
Total income		301,305	355,648	656,953	204,005	285,108	489,113
Expenditure on:							
Raising funds	5	552	-	552	-	-	-
Charitable activities							
Emergency accomodation and support	5	59,956	113,905	173,861	52,539	66,273	118,812
Advice and Information	5	63,351	226,629	289,980	43,257	174,382	217,639
Total expenditure		123,858	340,534	464,392	95,795	240,655	336,450
Net income / (expenditure) for the year		177,447	15,114	192,561	108,210	44,453	152,663
Transfers between funds		(5,242)	5,242	-	-	-	-
Net movement in funds		172,205	20,356	192,561	108,210	44,453	152,663
Reconciliation of funds:							
Total funds brought forward		237,305	44,453	281,758	129,095	-	129,095
Total funds carried forward		409,510	64,809	474,319	237,305	44,453	281,758

All of the above results are derived from continuing activities. Movements in funds are disclosed in Note 16 to the financial statements.

Latin American Women's Aid Refuge
Balance sheet

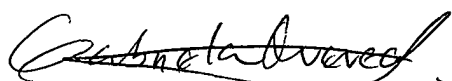
Company no. 02261724

As at 31 March 2019

	Note	£	2019 £	£	2018 £
Fixed assets:					
Tangible assets	10		<u>9,439</u>		<u>1,446</u>
			9,439		1,446
Current assets:					
Debtors	11	18,480		26,541	
Cash at bank and in hand		<u>472,347</u>		<u>294,600</u>	
		490,827		321,141	
Liabilities:					
Creditors: amounts falling due within one year	12	<u>23,947</u>		<u>38,829</u>	
Net current assets / (liabilities)			<u>466,880</u>		<u>282,312</u>
Total assets less current liabilities			476,319		283,758
Creditors: amounts falling due after one year	14		<u>2,000</u>		<u>2,000</u>
Total net assets / (liabilities)			<u>474,319</u>		<u>281,758</u>
The funds of the charity:	16				
Restricted income funds			64,809		44,453
Unrestricted income funds:					
Designated funds		96,373		51,373	
General funds		<u>313,137</u>		<u>185,932</u>	
Total unrestricted funds			<u>409,510</u>		<u>237,305</u>
Total charity funds			<u>474,319</u>		<u>281,758</u>

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Trustees on 23/07/2019 and were signed on its behalf by



Name: Gabriela Quevedo
Trustee

Latin American Women's Aid Refuge
Statement of cash flows

For the year ended 31 March 2019

	Note	2019 £	£	2018 £	£
Cash flows from operating activities					
Net cash provided by / (used in) operating activities	16	188,087		121,797	
Cash flows from investing activities:					
Purchase of fixed assets		(10,340)		-	
Net cash provided by / (used in) investing activities		(10,340)		-	
Change in cash and cash equivalents in the year		177,747		121,797	
Cash and cash equivalents at the beginning of the year		294,600		172,803	
Cash and cash equivalents at the end of the year	18	472,347		294,600	

Latin American Women's Aid Refuge
Notes to the financial statements

For the year ended 31 March 2019

1 Accounting policies

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

b) Public benefit entity

The charitable company meets the definition of a public benefit entity under FRS 102.

c) Going concern

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

d) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met.

e) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

f) Fund accounting

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Latin American Women's Aid Refuge
Notes to the financial statements

For the year ended 31 March 2019

1 Accounting policies (continued)

g) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Expenditure is classified under the following activity headings:

- Costs of raising funds relate to the costs incurred by the charitable company in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose
- Expenditure on charitable activities includes the costs of delivering services undertaken to further the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Redundancy costs are charged to the Statement of Financial Activities in the period in which they arise.

h) Allocation of support costs

Resources expended are allocated to the particular activity where the cost relates directly to that activity. However, the cost of overall direction and administration of each activity, comprising the salary and overhead costs of the central function, is apportioned on the following basis which are an estimate of the amount attributable to each activity.

- | | |
|---------------------------------------|-----|
| • Emergency accommodation and support | 50% |
| • Advice and information centre | 50% |

i) Operating leases

Rental charges are charged on a straight line basis over the term of the lease.

j) Tangible fixed assets

Items of equipment are capitalised where the purchase price exceeds £1000. Depreciation costs are allocated to activities on the basis of the use of the related assets in those activities. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use.

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

- | | |
|---------------------------|---------|
| • Furniture and Equipment | 3 years |
|---------------------------|---------|

k) Debtors

Trade and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

l) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

m) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount.

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Latin American Women's Aid Refuge
Notes to the financial statements

For the year ended 31 March 2019

2 Income from donations and legacies

	Unrestricted £	Restricted £	2019 total Total £	2018 Total £
Donations	5,972	-	5,972	25,564
Other income	4,135	-	4,135	3,733
	<u>10,107</u>	<u>-</u>	<u>10,107</u>	<u>29,297</u>

3 Income from charitable activities

	Unrestricted £	Restricted £	2019 Total £	2018 Total £
Emergency accomodation and support	291,198	113,905	405,103	241,026
Sub-total for Emergency accomodation and support	<u>291,198</u>	<u>113,905</u>	<u>405,103</u>	<u>241,026</u>
Advice and Information	-	241,743	241,743	218,790
Sub-total for Advice and Information	<u>-</u>	<u>241,743</u>	<u>241,743</u>	<u>218,790</u>
Total income from charitable activities	<u>291,198</u>	<u>355,648</u>	<u>646,846</u>	<u>459,816</u>

Income from emergency accomodation and support includes rent receivable from refuge after deducting Voids.

4 Net Income/(Expenditure)

Net income/ (expenditure) is stated after charging/ (crediting):

	2019 £	2018 £
Auditors remuneration	3,000	3,000
Depreciation – owned assets	2,347	1,446
Other operating leases	<u>30,539</u>	<u>30,539</u>

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For the year ended 31 March 2019

5 Analysis of expenditure

	Cost of raising funds	Charitable activities		Governance costs	Support costs	2019 Total	2018 Total
	£	Emergency accomodation & Support	Advice and Information	£	£	£	£
Staff costs (Note 6)	-	100,488	159,585	-	18,323	278,396	206,638
Other staff cost	-	2,682	15,526	-	2,973	21,181	12,970
Client support and workshops	-	343	1,857	-	2,139	4,339	14,076
Events and direct costs	-	-	8,855	-	-	8,855	7,433
Contractor and trainer fees	-	-	-	-	-	-	1,746
Fundraising charges & expenses	552	455	1,032	-	-	2,039	-
Premises rent	-	-	26,885	-	59,133	86,018	46,955
Rates and utilities	-	1,509	1,948	-	11,371	14,828	13,177
Refuge repairs and maintenance	-	20	1,018	-	20,480	21,518	1,511
Bad debt provision	-	-	-	-	(10,477)	(10,477)	2,631
Website development and database	-	-	642	-	156	798	981
Telephone, IT support and internet	-	2,666	1,687	-	6,756	11,109	8,262
Printing, postage and stationery	-	1,640	903	-	1,328	3,871	3,230
General office expenses	-	496	1,016	-	2,870	4,382	2,682
Depreciation	-	-	-	-	2,347	2,347	1,446
Audit fee	-	-	-	3,755	-	3,755	3000
Volunteer expenses	-	211	2,007	-	856	3,074	4359
Accountancy and other fees	-	-	3,668	-	4,691	8,359	5,353
	552	110,510	226,629	3,755	122,946	464,392	336,450
Support costs	-	61,473	61,473	-	(122,946)	-	-
Governance costs	-	1,878	1,878	(3,755)	-	-	-
Total expenditure 2019	552	173,861	289,980	-	-	464,392	336,450
Total expenditure 2018	-	118,812	217,639	-	-	336,450	

Of the total expenditure, £123,860 was unrestricted (2018: £95,795) and £340,535 was restricted (2018: £240,655).

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For the year ended 31 March 2019

6 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

Staff costs were as follows:

	2019 £	2018 £
Salaries and wages	262,143	194,220
Redundancy and termination costs	-	11,956
Social security costs	15,694	304
Employer's contribution to defined contribution pension schemes	559	158
	<u>278,396</u>	<u>206,638</u>

No employee earned more than £60,000 during the year (2018: nil).

The total employee benefits including pension contributions of the key management personnel were £158,170 (2018: £159,000) consisting of 5 (2018: 7) employees.

7 Staff numbers

The average number of employees (head count based on number of staff employed) during the year was as follows:

	2019 No.	2018 No.
Charitable activities	19	15
	<u>19</u>	<u>15</u>

8 Related party transactions

There are no related party transactions to disclose for 2019 (2018: none).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

9 Taxation

The charitable company is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

10 Tangible fixed assets

	Furniture & Equipment £	Total £
Cost or valuation		
At the start of the year	5,399	5,399
Additions in year	10,340	10,340
At the end of the year	<u>15,739</u>	<u>15,739</u>
Depreciation		
At the start of the year	3,953	3,953
Charge for the year	2,347	2,347
At the end of the year	<u>6,300</u>	<u>6,300</u>
Net book value		
At the end of the year	<u>9,439</u>	<u>9,439</u>
At the start of the year	<u>1,446</u>	<u>1,446</u>

All of the above assets are used for charitable purposes.

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For the year ended 31 March 2019

11 Debtors

	2019 £	2018 £
Rent arrears	13,555	7,601
Grant debtors and accrued income	-	17,139
Prepayments and other debtors	4,925	1,801
	<u>18,480</u>	<u>26,541</u>

12 Creditors: amounts falling due within one year

	2019 £	2018 £
Taxation and social security	-	-
Rent prepaid and Other creditors	19,147	24,072
Accruals	4,800	6,753
Deferred income (note 12)	-	8,004
	<u>23,947</u>	<u>38,829</u>

13 Deferred income

Deferred income comprises of grants received for future period

	2019 £	2018 £
Balance at the beginning of the year	8,004	56,027
Amount released to income in the year	(8,004)	(56,027)
Amount deferred in the year	-	8,004
	<u>-</u>	<u>8,004</u>
Balance at the end of the year	-	8,004

14 Provision for liability and charges

	2019 £	2018 £
Provision for cyclical repairs and renewals Maintenance and repairs (dilapidations/removals)		
At 1 April	<u>2,000</u>	<u>2,000</u>
At 31 March	<u>2,000</u>	<u>2,000</u>

15 Analysis of net assets between funds (current year)

	General unrestricted £	Designated £	Restricted £	Total funds £
Tangible fixed assets	9,439	-	-	9,439
Net assets	<u>303,698</u>	<u>96,373</u>	<u>64,809</u>	<u>464,880</u>
Net assets at the end of the year	<u>313,137</u>	<u>96,373</u>	<u>64,809</u>	<u>474,319</u>

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For the year ended 31 March 2019

15 Analysis of net assets between funds (previous year)

	General unrestricted £	Designated £	Restricted £	Total funds £
Tangible fixed assets	1,446	-	-	1,446
Net current assets	184,486	51,373	44,453	280,312
Net assets at the end of the year	185,932	51,373	44,453	281,758

16 Movements in funds (current year)

	At the start of the year £	Incoming resources & gains £	Outgoing resources & losses £	Transfers £	At the end of the year £
Restricted funds:					
Emergency accomodation & support					
Henry Smith Foundation	-	58,800	(58,800)	-	-
BBC Children in Need	45	30,105	(30,105)	(45)	-
Lloyds Bank Foundation	-	25,000	(25,000)	-	-
Advice and Information					
London Borough of Islington	150	17,858	(23,385)	5,377	-
Big Lottery Fund – 30th					
Anniversary celebration	90	-		(90)	-
Big Lottery Fund – Women					
Weaving Change	44,168	158,335	(160,952)	-	41,551
Awards For All	-	8,004	(8,004)	-	-
Trust For London	-	38,000	(31,031)	-	6,969
ROSA	-	19,546	(3,257)	-	16,289
Total restricted funds	44,453	355,648	(340,534)	5,242	64,809
Unrestricted funds:					
Designated funds:					
Office premises	8,027	-	-	-	8,027
Consultancy	5,000	-	-	-	5,000
Repairs and Renewals	7,309	-	-	-	7,309
Internal decorations	2,000	-	-	-	2,000
NRPF	6,830	-	-	20,000	26,830
Refuge support	22,207	-	-	25,000	47,207
Total designated funds	51,373	-	-	45,000	96,373
General funds	185,932	301,305	(123,858)	(50,242)	313,137
Total unrestricted funds	237,305	301,305	(123,858)	(5,242)	409,510
Total funds	281,758	656,953	(464,392)	-	474,319

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For the year ended 31 March 2019

16 Movements in funds (prior year)

	At the start of the year £	Incoming resources & gains £	Outgoing resources & losses £	Transfers £	At the end of the year £
Restricted funds:					
Emergency accomodation and support					
Henry Smith Foundation	-	35,500	(35,500)	-	-
BBC Children in Need	-	30,818	(30,773)	-	45
Advice and Information					
London Borough of Islington	-	21,915	(21,765)	-	150
Big Lottery Fund – 30th Anniversart celebration	-	7,000	(6,910)	-	90
Big Lottery Fund – Women Weaving Change	-	189,875	(145,707)	-	44,168
Total restricted funds	-	285,108	(240,655)	-	44,453
Unrestricted funds:					
Designated funds:					
Office premises	8,027	-	-	-	8,027
Consultancy	5,000	-	-	-	5,000
Repairs and Renewals	7,309	-	-	-	7,309
Internal decorations	2,000	-	-	-	2,000
NRPF	6,830	-	-	-	6,830
Refuge support	22,207	-	-	-	22,207
Total designated funds	51,373	-	-	-	51,373
General funds	77,722	204,005	(95,795)	-	185,932
Total unrestricted funds	129,095	204,005	(95,795)	-	237,305
Total funds	129,095	489,113	(336,450)	-	281,758

Purposes of restricted funds

Henry Smith grant is towards salary of co-ordinator

BBC Children in Need is a grant to cover salary of a Child Support worker and costs relating to Children's activities

London Borough of Islington funding is to provide Community Outreach Service

The Big Lottery funding is to provide advice and advocacy for Latin American Women who are victims of domestic violence

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For the year ended 31 March 2019

16 Movements in funds (continued

Purposes of designated funds

Office premises fund is designated to cover the costs of office premises

Consultancy fund has been set up to cover cost of HR and employment law advice

The furniture renewal and internal decorations funds provide resources to adequately maintain the NRPF are funds for assistance of residents who are under 'non recourse to public fund' category

Refuge Support Funds have been set aside for support of the refuge and resident from DCLG funding.

17 Reconciliation of net income / (expenditure) to net cash flow from operating activities

	2019	2018
	£	£
Net income / (expenditure) for the reporting period (as per the statement of financial activities)	192,561	152,663
Depreciation charges	2,347	1,446
(Increase)/decrease in debtors	8,061	6,033
Increase/(decrease) in creditors	(14,882)	(38,345)
Net cash provided by / (used in) operating activities	188,087	121,797

18 Analysis of cash and cash equivalents

	At 1 April 2018 £	Cash flows £	Other changes £	At 31 March 2019 £
Cash in hand	294,600	177,747	-	472,347
Total cash and cash equivalents	294,600	177,747	-	472,347

19 Operating lease commitments

The charity's total future minimum lease payments relate to cancellable lease agreements which have a notice period of 4 months and are reviewed annually

	Property 2019 £	2018 £	Equipment 2019 £	2018 £
Less than one year	30,539	30,539	-	-
	30,539	30,539	-	-

20 Legal status of the charity

The charity is a company limited by guarantee registered in England and Wales with number 02261724 and has no share capital. The liability of each member in the event of winding up is limited to £1. Its registered office is at Print House, 18 Ashwin Street, London E8 3DL